

**Berks County Bar Association
Mandatory Continuing Legal
Education Program**

The Mandatory Continuing Legal Education Committee will present a seminar entitled ***“To Roth or Not? It Is a Question for 2010”*** on **Tuesday, March 23, 2010**. The speakers will be Paul L. Marrella, JD, CFP, CLTC of Raymond James Financial Services, Inc., Member FINRA/SIPC, 1250 Broadcasting Rd. #102, Wyomissing PA, 19610; and C. Robert Rice, Jr. J.D., CPA, CVA, of Alan Ross & Company, PC. The presentation will include a discussion of what is a Roth IRA, who should consider converting and what are the advantages and disadvantages of doing so. In 2010, all taxpayers (including those with incomes over \$100,000) will be eligible to convert IRAs and qualified retirement plans to Roth IRAs. This interactive session will discuss important factors in the decision-making process. Topics will include the income tax and investment implications of a conversion, how to pay tax upon conversion, and clients’ wealth transfer goals.

The session will require one (1) hour and will count toward 1 MCLE **substantive** credit.

Please note that C. Robert Rice and Alan Ross & Company PC are independent of Raymond James Financial Services, Inc. Also note that converting a Traditional IRA into a Roth IRA has tax implications. Investors should consult a tax advisor prior to doing a conversion.

REGISTRATION

“To Roth or Not? It Is a Question for 2010”

Tuesday, March 23, 2010

Berks County Bar Association

Education Room, 2nd Fl. - 11:45 a.m. to 1:15 p.m.

Cost:	Member w/credit	\$30.00	_____
	Non-member w/credit	\$50.00	_____
	Non-attorney	\$20.00	_____

Name _____ Sup Ct. # _____

*****Circle Choice:**

Chicken Piccata over Rigatoni

or

Vegetable Lasagna

Please return the above registration form together with your check in the appropriate amount made payable to “Berks County Bar Association” to P.O. Box 1058, Reading PA 19603-1058.

*****Cancellation Policy:** If you cancel your registration, you must notify the Berks County Bar Association office no later than 2 working days prior to the course presentation date in order to receive a refund for cancellation (less a \$5 administrative fee).